



# Employment Rights Act 1996

## 1996 CHAPTER 18

### PART XIV

#### INTERPRETATION

#### CHAPTER I

##### CONTINUOUS EMPLOYMENT

#### **215 Employment abroad etc.**

- (1) This Chapter applies to a period of employment—
  - (a) (subject to the following provisions of this section) even where during the period the employee was engaged in work wholly or mainly outside Great Britain, and
  - (b) even where the employee was excluded by or under this Act from any right conferred by this Act.
- (2) For the purposes of sections 155 and 162(1) a week of employment does not count in computing a period of employment if the employee—
  - (a) was employed outside Great Britain during the whole or part of the week, and
  - (b) was not during that week an employed earner for the purposes of the <sup>M1</sup>Social Security Contributions and Benefits Act 1992 in respect of whom a secondary Class 1 contribution was payable under that Act (whether or not the contribution was in fact paid).
- (3) Where by virtue of subsection (2) a week of employment does not count in computing a period of employment, the continuity of the period is not broken by reason only that the week does not count in computing the period; and the number of days which, for the purposes of section 211(3), fall within the intervening period is seven for each week within this subsection.
- (4) Any question arising under subsection (2) whether—

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*Status: Point in time view as at 06/04/2001. This version of this provision has been superseded.*

*Changes to legislation: Employment Rights Act 1996, Section 215 is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*

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- (a) a person was an employed earner for the purposes of the Social Security Contributions and Benefits Act 1992, or
- (b) if so, whether a secondary Class 1 contribution was payable in respect of him under that Act,

shall be determined by [<sup>F1</sup>an officer of the Commissioners of Inland Revenue].

[<sup>F2</sup>(5) Part II of the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (decisions and appeals) shall apply in relation to the determination of any issue by the Inland Revenue under subsection (4) as if it were a decision falling within section 8(1) of that Act.]

- (6) Subsection (2) does not apply in relation to a person who is—
  - (a) employed as a master or seaman in a British ship, and
  - (b) ordinarily resident in Great Britain.

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#### Textual Amendments

**F1** Words in s. 215(4) substituted (1.4.1999) by 1999 c. 2, s. 18, **Sch. 7 para. 21(2)**; S.I. 1999/527, art. 2(b), **Sch. 2**

**F2** S. 215(5) substituted (1.4.1999) by 1999 c. 2, s. 18, **Sch. 7 para. 21(3)**; S.I. 1999/527, art. 2(b), **Sch. 2**

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#### Marginal Citations

**M1** 1992 c. 4.

**Status:**

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